

**SIXTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND**

Parishes of Iberia, St. Martin and St. Mary  
State of Louisiana

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITORS' REPORT**

and

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND COMPLIANCE AND OTHER MATTERS**

**FOR THE EIGHTEENTH MONTH PERIOD ENDED JUNE 30, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/9/11

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INDEPENDENT AUDITORS' REPORT

Mr. Craig Colwart, District Public Defender  
Sixteenth Judicial District Indigent  
Defender Fund  
Franklin, Louisiana

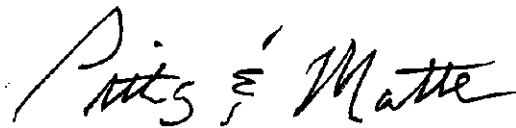
We have audited the accompanying financial statements of the governmental activities and the major fund (including the budgetary comparison) of the Sixteenth Judicial District Indigent Defender Fund as of and for the eighteen month period ended June 30, 2010 which collectively comprise the Fund's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sixteenth Judicial District Indigent Defender Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Sixteenth Judicial District Indigent Defender Fund, as of June 30, 2010 and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund, for the eighteen month period then ended in conformity with accounting principles generally accepted in the United States of America.

The Fund has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated December 23, 2010, on our consideration of the Sixteenth Judicial District Indigent Defender Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

A handwritten signature in black ink, reading "Pitz & Matte". The signature is written in a cursive, flowing style.

CERTIFIED PUBLIC ACCOUNTANTS

December 23, 2010

# SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Statement of Net Assets June 30, 2010

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 562,615
Revenue receivables	
Court costs	106,580
Fees from indigents	
Current (less allowance of \$50,000)	<u>34,712</u>
Total current assets	<u>703,907</u>
Noncurrent assets	
<i>Fees from indigents</i>	
Noncurrent (less allowance of \$277,000)	<u>192,673</u>
Capital assets	
Equipment, net of accumulated depreciation	<u>34,941</u>
Total assets	<u>\$ 931,521</u>
<b>LIABILITIES and NET ASSETS</b>	
Liabilities	
Current liabilities	
Accounts payable	\$ 8,242
Payroll related payables	<u>3,739</u>
Total current liabilities	<u>11,981</u>
Noncurrent liabilities	
Compensated absences	35,000
Deferred revenue	<u>192,673</u>
Total noncurrent liabilities	<u>227,673</u>
Total liabilities	<u>239,654</u>
Net assets	
Invested in capital assets	34,941
Unrestricted	<u>656,926</u>
Total net assets	<u>691,867</u>
Total liabilities and net assets	<u>\$ 931,521</u>

The accompanying notes are an integral part of these financial statements.

# SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Statement of Activities For the Eighteen Month Period Ended June 30,2010

	Total
Expenses	
Current:	
General government	
Judicial:	
Defending attorney's fees	\$ 853,322
Salaries	1,207,738
Taxes-payroll	92,644
Professional fees	32,035
Office supplies and expense	30,875
Telephone	33,141
Rent & Utilities	63,783
Equipment rental	12,179
Travel and meetings	44,516
Insurance	172,597
Maintenance	20,313
Dues & subscriptions	18,860
Court costs	764
Bonds	1,170
Pension expense	25,151
Contract services	1,490
Technical Support	19,387
Seminars	4,407
Workers Compensation	2,878
Decreciation expense	<u>18,302</u>
Total program expenses	<u>2,655,552</u>
Program revenues	
Court costs	
District courts	1,258,840
City courts	401,531
Net fees from indigents	75,278
Application fees from indigents	<u>68,620</u>
Total program revenues	<u>1,804,269</u>
Net program expenses	<u>(851,283)</u>
General revenues	
District assistance funds	768,910
Investment income	5,773
Loss on disposition of fixed assets	<u>(2,088)</u>
Total general revenues	<u>772,595</u>
Change in net assets	(78,688)
Net assets-beginning of year	<u>770,555</u>
Net assets-end of year	<u>\$ 691,867</u>

The accompanying notes are an integral part of these financial statements.

# SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Balance Sheet - Governmental Fund  
June 30, 2010

General Fund

## ASSETS

Cash and cash equivalents	\$ 562,615
Revenue receivable:	
Court costs	106,580
Fees from indigents	
Current (less allowance of \$50,000)	34,712
Noncurrent (less allowance of \$277,000)	<u>192,673</u>
Total assets	<u>\$ 896,580</u>

## LIABILITIES, EQUITY AND OTHER CREDITS

Current Liabilities	
Accounts payable	\$ 8,242
Payroll related payables	3,739
Deferred revenue	<u>192,673</u>
Total liabilities	<u>204,654</u>
Fund balances:	
Fund Balance	
Unreserved/undesignated	<u>691,926</u>
Total fund balance	<u>691,926</u>
Total liabilities and fund balance	<u>\$ 896,580</u>

Reconciliation of fund balance - governmental fund to the net  
assets of governmental activities:

Total fund balance - Governmental Fund \$ 691,926

Amounts reported for governmental activities in the Statement of Net  
Assets are different because:

Capital assets used in governmental activities are not current financial  
resources and, therefore, are not reported in the governmental  
fund balance sheet 34,941

Noncurrent liabilities are not due and payable in the current period and  
therefore, they are not reported in governmental fund balance sheet:  
Compensated absences (35,000)

Net assets of governmental activities \$ 691,867



**SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - Budget and Actual  
For the Eighteen Month Period Ended June 30, 2010**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Court costs			
District courts	\$ 1,250,150	\$ 1,258,840	\$ 8,690
City courts	453,900	401,531	(52,369)
Net fees from indigents	61,875	75,278	13,403
District Assistance Funds	700,834	768,910	68,076
Investment earnings	6,213	5,773	(440)
Application fees	75,000	68,620	(6,380)
Total revenues	<u>2,547,972</u>	<u>2,578,952</u>	<u>30,980</u>
<b>Expenditures</b>			
Current:			
General government:			
Judicial:			
Defending attorneys' fees	811,602	853,322	(41,720)
Salaries	1,203,738	1,203,738	-
Taxes - payroll	92,750	92,644	106
Professional fees	45,000	32,035	12,965
Office supplies and expense	22,200	30,875	(8,675)
Telephone/Postage/Internet	49,350	33,141	16,209
Rent & Utilities	48,200	63,783	(15,583)
Equipment rental	11,500	12,179	(679)
Travel and meetings	42,000	44,516	(2,516)
Insurance	152,800	172,597	(19,797)
Maintenance	8,500	20,313	(11,813)
Dues & subscriptions	16,500	18,860	(2,360)
Seminars	9,500	4,407	5,093
Court cost		764	(764)
Bonds		1,170	(1,170)
Pension expense	25,125	25,151	(26)
Contract services	1,490	1,490	-
Workers Compensation	7,000	2,878	4,122
Technical Support	14,000	19,387	(5,387)
Capital outlay	5,500	13,036	(7,536)
Total expenditures	<u>2,566,755</u>	<u>2,646,286</u>	<u>(79,531)</u>
Excess of revenues over expenditures	(18,783)	(67,334)	(48,551)
Fund balance, beginning of year	<u>704,697</u>	<u>759,260</u>	<u>54,563</u>
Fund balance, end of year	<u>\$ 685,914</u>	<u>\$ 691,926</u>	<u>\$ 6,012</u>

Reconciliation of the changes in fund balance  
governmental fund to the change in net assets of  
governmental activities:

Net change in fund balance-Governmental Fund	\$ (67,334)
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlay as expendi- tures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$18,302) exceeded capital outlay (\$13,036)	(5,266)
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Some expenses reported in the Statement of Activities  
do not require the use of current financial resources  
therefore are not reported as expenditures in the  
governmental funds:

Increase in compensated absences	(4,000)
Loss on disposition of fixed assets.	<u>(2,088)</u>

Change in net assets of governmental activities	<u>\$ (78,688)</u>
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SIXTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sixteenth Judicial District Indigent Defender (Fund) was established by the Louisiana Public Defender Act (Act) effective in August 2007. The purpose of the Fund is to provide legal defense for indigent persons who are charged with crimes. The Fund serves the parishes of Iberia, St. Martin, and St. Mary, Louisiana. The Act provides that the Fund operates under the direction and management of the District Public Defender.

Prior to passage of the Act, similar services were provided in the same geographic area by the Sixteenth Indigent Judicial District Indigent Defender Board (ID Board). The Act provides that the operations, duties and functions of providing indigent defender services to be transferred from the ID Board to the Fund. In addition, all assets and liabilities, of the ID Board were transferred to the Fund.

All operations, assets and liabilities of the ID Board were assumed by the Fund in August of 2007. Because of this, for financial reporting purposes, all activities of the predecessor ID Board and the successor Fund, are reported by the Fund as if the transfer took place at the beginning of 2007.

During the current operating period, the Fund changed its fiscal year end from December 31 to June 30. Therefore these financial statements present the Fund's operations for the eighteen month period ended June 30, 2010. Subsequent financial statements will present Fund operations on a yearly basis with a June 30 year end.

The financial statements of the Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

The Fund has not presented an MD & A that GASB has determined is necessary to supplement, although not required to be part of, the basic financial statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### A. Reporting Entity

This report includes all funds and account groups for which the Fund has financial accountability. Financial accountability is determined upon the basis of:

- a. Financial benefit or burden
- b. Appointment of a voting majority
- c. Imposition of will
- d. Fiscally dependent

Although the Fund is part of the state-wide public defender system (established by the Act and overseen by the Louisiana Public Defender Board), under the criteria as described above, the Fund operates independently and is considered an independent reporting entity with regard to the Louisiana Public Defender Board.

### B. Basic Financial Statements - Government-wide Financial Statements

The Government-wide financial statements include the Statement of Net Assets and the Statement of Activities which report all activities of the Fund as a whole. The government-wide presentation focuses primarily on the sustainability of the Fund as an entity and the change in the Fund's net assets resulting from the current year's activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues.

### C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Fund are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types". The following is a description of the fund utilized by the Fund.

#### Governmental Fund

##### General Fund

The General Fund is the only fund used by the Fund. The General Fund uses the current financial resources measurement focus. Only current assets and current liabilities are generally included on its balance sheet. Its operating statement presents sources and uses of available resources during a given period.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### D. Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

#### Government-wide Statements

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities (whether current or noncurrent) are included on the statement of net assets and the statement of activities present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

#### Fund Financial Statements

Governmental fund financial statements are accounted for using a current financial resources measurement focus and the modified basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (the Fund generally uses a sixty day period after year end, except as noted for indigent fees).

### E. Revenues

The following is a summary of the Fund's recognition policies for its major revenue sources:

Court costs and bond forfeitures are recorded when collected by the various courts within the sixteenth judicial district.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fees from indigents are recorded upon the receipt of a court order directing indigents to pay for services rendered. In most cases, these fees are scheduled by the court system to be paid over a period of time with initial payments frequently scheduled to begin in future periods. At the time indigents are directed to make payments to the Fund, receivables are recorded. Payments scheduled to be received in the current period (within the next twelve months), are recorded as revenue. Payments scheduled to be received subsequent to the current period are recorded as deferred revenue. At the time these deferred revenues are expected to be collected, the amounts recorded as deferred revenue are recognized as revenue. An allowance for uncollectible fees is estimated by the Fund based upon collection history.

Revenue from grants is recognized when the Fund has met the requirements of the grant. Grant funds received for which the Fund has not yet met the specified grant requirements are recorded as deferred revenues until such time as the grant requirements are met, then the amounts are recognized as revenues.

Investment earnings are generally recorded when earned since they are measurable and available.

### F. Budgets

The Fund adopts a budget for its General Fund.

Budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds. Appropriated budgets are adopted for the general fund. All appropriations lapse at the end of the fiscal period. Budgets are amended when necessary. Encumbrances are not recorded by the Fund.

### G. Cash And Cash Equivalents

For financial statement purposes, cash and cash equivalents include demand deposits.

Cash and cash equivalents are stated at cost, which approximates market.

### H. Fixed Assets

The accounting treatment over property, plant, equipment (fixed assets) depends on whether they are reported in the government-wide or fund financial statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All purchased fixed assets are valued at historical cost. Fixed assets are reported at their historical cost or estimated fair market value less their accumulated depreciation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation is computed using the straight-line method based on the estimated useful life of the various assets. The Fund's only fixed assets are furniture and equipment and all are being depreciated over an estimated useful life of five years.

### Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operation are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### I. Compensated Absences

Employees earn vacation and sick leave annually at varying rates depending upon length of service.

Accrued compensated absences for the year ended June 30, 2010 are \$35,000.

#### J. Equity Classifications

### Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a) *Invested in capital assets* - consists of capital assets net of accumulated depreciation.
- b) *Restricted net assets* - consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net assets* - all other net assets that do not meet the definition of "restricted" or "invested in capital assets"

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved. Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

## NOTE 2 - CASH AND CASH EQUIVALENTS

The Fund does not have a formal investment policy related to interest rate risk (the risk of an investment decreasing in value due to increasing interest rates).

In addition, the Fund does not have a formal investment policy related to credit risk (including concentrations of credit). However the Fund does follow state law as to limitations on types of deposits as described below.

The Fund does not invest in any investments subject to foreign currency risk.

### Cash and cash equivalents

Under state law the Fund may deposit its funds with certain state and federally chartered financial institutions. These deposits are required to be insured or collateralized by the financial institutions.

At June 30, 2010 the carrying amount of the Fund's cash was \$562,615 and the bank balance was \$568,650 (\$250,000 was covered by FDIC insurance, and the remaining \$318,650, was collateralized with securities held by the financial institution, not in the Fund's name).

## NOTE 3 - FIXED ASSETS

Capital asset activity for the eighteen month period ended June 30, 2010, is as follows:

	Balance December 31, <u>2008</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2010</u>
Capital assets:				
Furniture & Equipment	<u>\$118,978</u>	<u>\$13,036</u>	<u>(\$5,172)</u>	<u>\$126,842</u>
Total capital assets at historical costs	<u>118,978</u>	<u>13,036</u>	<u>(\$5,172)</u>	<u>126,842</u>
Less accumulated depreciation for:				
Furniture & Equipment	<u>(76,683)</u>	<u>(18,302)</u>	<u>3,084</u>	<u>((91,901)</u>
Total accumulated depre- ciation	<u>(76,683)</u>	<u>(18,302)</u>	<u>3,084</u>	<u>(91,901)</u>
Total capital assets, net	<u>\$42,295</u>	<u>(\$5,266)</u>	<u>(\$2,088)</u>	<u>\$34,941</u>



#### NOTE 4 - PENSION PLAN

All employees participate in the federal Social Security System. The Fund is required to remit an amount to the Social Security Administration equal to the employees' contribution. The Fund does not guarantee any of the benefits granted by the Social Security System.

The Fund established a defined contribution pension plan administered by an insurance agent. This plan is a simple IRA.

Plan members may contribute up to a maximum of \$11,500 each annually and the Fund will match up to a maximum of three percent of the employees' salary. The Fund's actual contributions to the plan were \$25,151 for the eighteen month period ended June 30, 2010, and the plan members actual contributions were \$44,846.

The Fund does not provide other post employment benefits to their employees.

#### NOTE 5 - NET FEES FROM INDIGENTS

The following is a summary of fees, other than application fees, from indigents and the associated adjustments for the eighteen month period ended June 30, 2010:

Fees charged to indigents	\$ 174,935
Less: Increase in deferred portion of fees	<u>(64,009)</u>
Subtotal	110,926
Less: Indigent receivables written off during the period	(80,648)
Add: Decrease in allowance for uncollectibles	<u>45,000</u>
Net fees from indigents	\$ <u>75,278</u>

#### NOTE 6 - RISKS AND UNCERTAINTIES

The Fund is exposed to various risks of loss related to torts, theft or damage to assets, errors and omissions, injuries to employees and natural disasters. The Fund has purchased commercial insurance to protect against most of these perils.

There were no significant reductions in insurance coverages from prior years.

#### NOTE 7 - AMOUNTS CURRENTLY DUE FROM GOVERNMENTAL ENTITIES

The following is a detail of amounts currently due from governmental entities at June 30, 2010:

St. Mary District Court	\$14,293
St. Martin District Court	28,284
Iberia District Court	28,831
Jeanerette City Court	5,285
New Iberia City Court	6,385
Breaux Bridge City Court	1,372
Morgan City City Court	6,335
Patterson City Court	10,850
Franklin City Court	3,276
St. Martinville City Court	1,365
16 <sup>th</sup> Judicial District Attorney	<u>304</u>
	<u>\$106,580</u>

#### NOTE 8 - CONCENTRATIONS

The Fund received sixty-four percent of its revenues from various courts in the area and thirty percent of its revenues from the Louisiana Public Defender Board.

#### NOTE 9 - GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the eighteen month period ended June 30, 2010, the major sources of governmental fund revenues and expenditures were as follows:

##### Revenues:

###### **State Government**

Appropriations - general	\$762,231
Appropriations - special	--
Revenue sharing	--
Grants (Deferred from 2008)	6,679
On-behalf payments	--
Other	<u>--</u>
Total	768,910

###### **Local Government**

Appropriations - general	--
Appropriations - special	--
Grants	--
Statutory fines, forfeitures, fees, court	
Courts, and other	1,660,371
Taxes - millages, sales, special, and other	--
Criminal court fund	--
On-behalf payments	--
Other	<u>--</u>
Total	1,660,371

**NOTE 9 - GOVERNMENTAL FUND REVENUES AND EXPENDITURES** (continued)

**Federal Government**

Grants - direct	--
Grants - indirect (passed-through state)	--
Total	--

**Other Grants and Contributions**

Non-profit organizations	--
Private organizations	--
Corporate	--
Other	--
Total	--

Charges for Services	143,898
Investment earnings	5,773
Miscellaneous	--
Total Revenues	<u>\$2,578,952</u>

**Expenditures:**

**Personnel Services and Benefits**

Salaries	\$1,203,738
On-behalf payments - salaries	--
Retirement contributions	25,151
On-behalf payments - retirement	--
Insurance	136,988
On-behalf payments - insurance	--
Payroll taxes	92,644
Other	--
Total	<u>1,458,521</u>

**Professional Development**

Dues, licenses, and registrations	18,860
Travel	--
Other	--
Total	<u>18,860</u>

**Operating Costs**

Library and research	4,407
Contract services - attorney/legal	853,322
Contract services - other	17,942
Lease - office	46,844
Lease - autos and other	--
Travel - transportation	44,516
Travel - other	--
Insurance	35,609
Supplies	30,875
Repairs and maintenance	20,313
Utilities and telephone	50,080
Other	51,961
Total	<u>1,155,869</u>

Debt Service	--
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Capital outlay	13,036
Total Expenditures	<u>\$2,646,286</u>

**INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
COMPLIANCE AND OTHER MATTERS SECTION**



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Mr. Craig Colwart, District Public Defender  
Sixteenth Judicial District  
Indigent Defender Fund  
Franklin, Louisiana

We have audited the financial statements of the governmental activities and the major fund (including the budgetary comparison) of the Sixteenth Judicial District Indigent Defender Fund, as of and for the eighteen month period ended June 30, 2010 which collectively comprise the Sixteenth Judicial District Indigent Defender Fund's basic financial statements and have issued our report thereon dated December 23, 2010, which contains an additional paragraph. The paragraph notes that management elected to omit Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sixteenth Judicial District Indigent Defender Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sixteenth Judicial District Indigent Defender Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sixteenth Judicial District Indigent Defender Fund's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sixteenth Judicial District Indigent Defender Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be disclosed under Government Auditing Standards.

This report is intended solely for the information of management of the Fund and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is considered a public record and may be distributed by the Legislative Auditor.



CERTIFIED PUBLIC ACCOUNTANTS

December 23, 2010

**SIXTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND**

Schedule of Findings, Questioned Costs, and Federal Awards  
For the Eighteen Month Period Ended June 30, 2010

**A. SUMMARY OF AUDIT FINDINGS**

1. The auditors' report expressed an unqualified opinion on the financial statement of the Sixteenth Judicial District Indigent Defender Fund.
2. Report on Internal Control over Financial Reporting and Compliance and Other Matters Material to the Financial Statements

Internal Control over Financial Reporting

No findings are required to be reported for the eighteen month period ended June 30, 2010.

Compliance and Other Matters

There were no instances of noncompliance nor other matters required to be reported for the eighteen month period ended June 30, 2010.

3. Federal Awards

This section is not applicable for the eighteen month period ended June 30, 2010.

4. Management Letter

No letter was issued.

**B. FINDINGS FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - FEDERAL AWARDS PROGRAMS**

This section is not applicable for the eighteen month period ended June 30, 2010.

**SUMMARY OF PRIOR YEAR FINDINGS AND RELATED CORRECTIVE ACTION  
PREPARED BY SIXTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**

**INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL  
STATEMENTS**

**Internal Control and Compliance**

There were no prior year findings.

**INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

This section is not applicable.